



Assessing Department
City of Boston

Thomas M. Menino, Mayor
Ronald W. Rakow,
Commissioner of Assessing

**Taxpayer Referral &
Assistance Center**
(617) 635-4287

TRAC is a one-stop taxpayer assistance center. If you have questions about:

- Personal exemption;
- Residential exemption;
- Current real estate tax;
- Current personal property tax;
- Current motor vehicle excise;
- Ward and parcel number;
- Changes of ownership;
- Duplicate tax bills;
- Property tax abatements;
- Current year tax bill payments
- Motor Vehicle Excise
- Boat Excise Tax (current)
- Other tax-related questions.

CALL: the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287.

Log-On to:
www.cityofboston.gov/assessing

Hardship Exemption 18

Fiscal Year 2007 (July 1, 2006- June 30, 2007)

The clause 18 hardship exemption provides assistance to those taxpayers who, in the judgement of the Board of Assessors, are unable to fulfill their tax obligations by reason of: age, infirmity and financial condition

What is a Personal Exemption?

A personal exemption is a release from the obligation to pay all or a portion of the taxes assessed on a parcel of property.

What is the Exemption Amount?

Taxpayers who are eligible for hardship exemption 18* will be released from all or a portion of their tax liability, as determined by the Board of Assessors.

How Do I Apply?

Application must be filed with the Assessing Department, Room 301, City Hall, Boston, MA 02201 within three months of the mailing date of the third quarter tax bill for Fiscal Year 2007.

Renewals

If you were granted an exemption last year, the Assessing Department will send you a renewal application. However, it is your responsibility to ensure that a renewal is filed each year.

New Application

If you think you qualify, contact the Taxpayer Referral & Assistance Center (TRAC) Room M5 Mezzanine, City Hall, Boston, MA 02201 at (617) 635-4287. Office hours are Monday - Friday, 9AM - 5 PM. Supporting documentation, including certification from the Massachusetts Division of the Blind and all other materials that will help the Board of Assessors make a determination, will be requested.

Tax Payment

NOTE: the filing of an application does not mean you can postpone the payment of your tax.

Requirements

Please complete the accompanying application and include all of the following information:

- Tax returns with W2 form OR pay stubs
- Social security benefits
- Statement of pension distribution
- Bank statement for the current and prior years
- Unemployment compensation
- Public assistance statements
- Rental income
- All sources of income, including non-family members who live in the home and, any adult children and financial assistance they may provide.
- Names and ages of any minor children and schools they attend
- Birth certificate
- Physician's CURRENT letter detailing disability and duration of disability
- Copies of all utility bills, food, mortgage payments, credit and loan payments, car and house insurance
- Names, occupations of children over 18.

Ownership

1. A qualified applicant must possess a sufficient ownership interest in the domicile. To satisfy this ownership requirement, the blind person's interest must be worth at least \$4000.
2. There is no apportionment of this exemption if ownership is held jointly or as a tenant in common with someone other than a spouse; the blind person receives the full exemption amount.
3. The holder of life estate satisfies the ownership requirement.
4. If the domicile is held in a trust, a person can only satisfy the ownership interest if he/she:
 - a) Is a trustee or co-trustee of that trust, and
 - b) Possesses a sufficient beneficial interest in the domicile through that trust

* Massachusetts General Laws, Chapter 59, § 5, Clause 37A.